

## Clerk & Recorder - Accounting

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### Activity Overview

The Clerk & Recorder is responsible for the maintenance, tracking and reporting of the county financial records, statements and the Annual Financial Report.

In accomplishing these duties the Clerk & Recorder hires a professional staff accountant and accounting technicians / clerks. The activity reviews all purchase orders, recommends changes as needed in coding or information, inputs the purchase orders, prepares a voucher list and mails warrants (checks) to vendors, on a weekly basis.

The staff also prepares monthly reports for departments, prepares the annual financial report and maintains the County Fixed Asset system.

The activity handles the needs of 13 Elected Officials, 16 Department Heads, and 6 Administrative Directors. To account for the County's Activities the office maintains major government funds including the General Fund, Public Safety Fund, RID Bonds, Open Space Bond Fund, Rest Home, Landfill District and Refuse District. In addition the office supports Non-Major Governmental funds including 139 Operating Funds, 4 Debt Funds, 17 Capital Funds, 7 Revolving Funds and 187 Trust and Agency Funds.

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### Activity Goals

- Prepare annual financial statements that meet state and federal requirements and deadlines.
  - Distribute month-end reports within three business days after download from Treasurer's Office;
  - Improve accuracy, efficiency and timeliness with a focus on taxes receivable reconciliation, year-end closing and adjusting journal entries;
  - Enhance fixed asset control and claim procession
  - Continue decentralization of the Budget, Claims and Receipt processes.
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### Recent Accomplishments

- Implementation of GASB 34 for Eden software reporting module.
- Completion of first year on new Fixed Assets software.
- Received Unqualified opinion from External Auditors.
- Streamline claim processing procedures with County Auditor Office.

# GENERAL GOVERNMENT

## Clerk & Recorder - Accounting

### Department Budget

Object of Expenditure	Actual FY 2004	Budget FY 2005	Actual FY 2005	Request FY 2006	Preliminary FY 2006	Final FY 2006
Personnel	\$ 106,797	\$ 124,894	\$ 114,445	\$ 117,955	\$ 121,743	\$ 130,291
Operations	19,582	22,206	20,728	23,918	23,818	23,818
Debt Service	-	-	-	-	-	-
Capital Outlay	2,452	10,000	2,403	10,500	3,000	5,500
Transfers Out	-	-	-	-	-	-
<b>Total</b>	<b>\$ 128,831</b>	<b>\$ 157,100</b>	<b>\$ 137,576</b>	<b>\$ 152,373</b>	<b>\$ 148,561</b>	<b>\$ 159,609</b>

### Budget by Fund Group

General Fund	\$ 128,831	\$ 157,100	\$ 137,576	\$ 152,373	\$ 148,561	\$ 159,609
Special Revenue Funds	-	-	-	-	-	-
Debt Service Funds	-	-	-	-	-	-
Capital Project Funds	-	-	-	-	-	-
Enterprise Funds	-	-	-	-	-	-
Internal Service Funds	-	-	-	-	-	-
Trust & Agency Funds	-	-	-	-	-	-
<b>Total</b>	<b>\$ 128,831</b>	<b>\$ 157,100</b>	<b>\$ 137,576</b>	<b>\$ 152,373</b>	<b>\$ 148,561</b>	<b>\$ 159,609</b>

### Funding Sources

Tax Revenues	\$ 54,883	\$ 66,925	\$ 58,608	\$ 47,247	\$ 46,065	\$ 47,300
Non-Tax Revenues	76,672	93,497	81,877	66,454	64,791	66,547
Cash Reappropriated	(2,724)	(3,322)	(2,909)	38,672	37,705	45,762
<b>Total</b>	<b>\$ 128,831</b>	<b>\$ 157,100</b>	<b>\$ 137,576</b>	<b>\$ 152,373</b>	<b>\$ 148,561</b>	<b>\$ 159,609</b>

### Department Personnel

#### Personnel Summary

No	FT/PT	Title	FTE
1	Full-Time	Accountant	1.00
2	Full-Time	Accounting Clerks	2.00
Total Program FTE			3.00

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### 2006 Budget Highlights

#### Personnel

- No change in personnel from the previous year.

#### Operations

- No significant changes in operations.

#### Capital

- Computer \$2,500

### County Commission Goals/Department Response

The County Commission established a set of overarching goals for the county government. Listed below are the County Commission's goals, followed by the methods by which the Clerk & Recorder - Accounting department is striving to fulfill those goals.

#### Exceptional Customer Service

- Prepare annual financial statements that meet state and federal requirements & deadlines.
- Distribute month-end reports within three (3) full business days after download from Treasurer's Office.
- Improve accuracy, efficiency and timeliness of department with a focus on taxes receivable reconciliation, year-end closing and adjusting entries, financial statement preparation, fixed asset control and claim processing.

#### Be Model for Excellence in Government

- Receive Unqualified Opinion from External Auditors.
- Train staff on Fixed Asset Module of Eden System.
- Streamline procedures for one time data entry to accomplish GASB 34 conversions.
- Continue support for the decentralization of the budget process.

#### Improve Communications

- Increase Communication with the General Public.

#### To be the Employer of Choice

- Provide Professional Work Environment.
- Retain Current employees.

## Clerk &amp; Recorder - Accounting

## WORKLOAD INDICATORS/PERFORMANCE MEASURERS

## Workload Indicators

Indicator	Actual FY 2003	Actual FY 2004	Actual FY 2005	Projected FY 2006
1 . Timely payments to vendors				
2 . Number of checks written				
Voided checks				
Correct warrants issued				
3 . Fixed Asset Tracking				
4 . Number of correcting Journal Entries				

## Performance Measures

Measure	Actual FY 2003	Actual FY 2004	Actual FY 2005	Projected FY 2006
1 .				
2 .				
3 .				
4 .				
5 .				

## Commentary

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